

EXHIBIT E23

EXHIBIT E23

USA Commercial Mortgage Company
DIP Financing / Cash Collateral
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
April 13, 2006 through April 30, 2006					
Kehl, Monty	04/14/06	Respond to information requests and inquiries from potential DIP lenders.	0.6	\$ 620.00	\$ 372.00
Reed, James	04/14/06	Provide support for visiting lenders, including developing and presenting reports and data related to specific loans and the loan portfolio.	3.1	430.00	1,333.00
Reed, James	04/14/06	Provide support for visiting financial advisors, including developing and presenting reports and data related to specific loans and the loan portfolio.	1.6	430.00	688.00
Kehl, Monty	04/16/06	Collect and distribute "First Day" motions to potential DIP lender.	0.4	620.00	248.00
Steele, Sarah	04/17/06	Participate in discussions with potential lenders regarding due diligence.	2.2	430.00	946.00
Allison, Tom	04/18/06	Update A. Jarvis (RQN) regarding negotiations for DIP financing.	0.3	650.00	195.00
Kehl, Monty	04/18/06	Participate in meetings with potential DIP lender to respond to questions and information requests.	1.6	620.00	992.00
Kehl, Monty	04/20/06	Calls with potential DIP lenders gathering information requests and responding to inquiries.	1.1	620.00	682.00
Kehl, Monty	04/20/06	Gather and distribute information to potential DIP lenders in response to requests.	1.4	620.00	868.00
Allison, Tom	04/21/06	Calls with potential DIP lenders to review case and collateral package.	2.6	650.00	1,690.00
Kehl, Monty	04/21/06	Calls with potential DIP lenders to review case and collateral package.	2.6	620.00	1,612.00
Kehl, Monty	04/23/06	Gather and distribute information to potential DIP lenders.	1.2	620.00	744.00
Kehl, Monty	04/24/06	Review draft DIP term sheet received from potential DIP lender.	1.4	620.00	868.00
Kehl, Monty	04/24/06	Review draft DIP term sheet received from potential DIP lender.	1.1	620.00	682.00
Kehl, Monty	04/24/06	Review draft DIP term sheet received from potential DIP lender.	1.1	620.00	682.00
Kehl, Monty	04/24/06	Draft matrix to allow for comparison of terms among three potential lenders.	1.8	620.00	1,116.00
Kehl, Monty	04/24/06	Call with potential DIP lender to clarify term sheet.	0.8	620.00	496.00
Smith, Susan	04/24/06	Analyze DIP term sheets.	0.4	590.00	236.00
Kehl, Monty	04/25/06	Call with potential DIP lender to discuss term sheet.	0.8	620.00	496.00
Kehl, Monty	04/25/06	Complete analysis comparing terms among potential DIP lenders; distribute same to USA professional group.	1.6	620.00	992.00
Oriti, Joseph	04/25/06	Analyze and prepare DIP profile and post-petition bank account signature cards for USA Commercial Mortgage Company for potential DIP lender and per the request of the U.S. Trustee.	1.9	330.00	627.00
Smith, Susan	04/25/06	Call with RQN to discuss DIP financing issues.	0.6	590.00	354.00
Kehl, Monty	04/26/06	Call with potential DIP lender to clarify term sheet.	0.9	620.00	558.00
Kehl, Monty	04/26/06	Call with potential DIP lender to clarify term sheet.	0.6	620.00	372.00
Kehl, Monty	04/26/06	Assemble information and distribute to potential DIP lender.	0.6	620.00	372.00
Kehl, Monty	04/27/06	Call with potential DIP lender for update on term sheet.	0.6	620.00	372.00
Kehl, Monty	04/27/06	Call with potential DIP lender for follow-up information.	1.1	620.00	682.00
Kehl, Monty	04/28/06	Call with potential DIP lender regarding construction monitoring process.	0.7	620.00	434.00
Kehl, Monty	04/28/06	Call with potential DIP lender to discuss unfunded commitments.	0.3	620.00	186.00
Allison, Tom	04/30/06	Call with M. Kehl (MFIM) to discuss DIP lender term sheets.	0.3	650.00	195.00
Kehl, Monty	04/30/06	Call with T. Allison (MFIM) to discuss DIP lender term sheets.	0.3	620.00	186.00
Kehl, Monty	04/30/06	Call and e-mail with potential DIP lender to initiate due diligence.	0.3	620.00	186.00
Total DIP Financing / Cash Collateral			35.9	\$	20,462.00

May 1, 2006 through May 31, 2006

Allison, Tom	05/02/06	On site meetings with potential DIP lender.	1.3	\$ 650.00	\$ 845.00
Kehl, Monty	05/02/06	On site meetings with potential DIP lender.	1.3	620.00	806.00
Reed, James	05/03/06	Develop and present reports and data related to specific loans and the loan portfolio for potential DIP lenders.	3.8	430.00	1,634.00
Reed, James	05/03/06	Provide support for visiting lenders related to specific loans and the loan portfolio.	3.7	430.00	1,591.00
Reed, James	05/04/06	Meet with potential DIP lender and former Company management to aid discussions between the two.	2.0	430.00	860.00
Reed, James	05/04/06	Provide support for visiting lenders, including developing and presenting reports and data related to specific loans and the loan portfolio.	2.0	430.00	860.00
Kehl, Monty	05/05/06	Call with potential DIP lender to discuss status of due diligence and work fee; follow-up call with counsel regarding work fee.	1.0	620.00	620.00

EXHIBIT E23

USA Commercial Mortgage Company
DIP Financing / Cash Collateral
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Reed, James	05/05/06	Attend conference call with related to progress of evaluation and potential for a commitment letter.	1.0	430.00	430.00
Reed, James	05/05/06	Respond to questions from potential DIP lender related to specific loans.	2.0	430.00	860.00
Kehl, Monty	05/08/06	Review and initiate information request from potential DIP lender.	0.6	620.00	372.00
Reed, James	05/08/06	Provide support for visiting lenders, including developing and presenting reports and data related to specific loans and the loan portfolio.	3.7	430.00	1,591.00
Reed, James	05/08/06	Continue to develop and present reports and data related to specific loans and the loan portfolio to provide support for visiting lenders.	1.3	430.00	559.00
Kehl, Monty	05/09/06	Call with potential DIP lender to discuss additional funding for existing loans; obtain and send list of priority funding.	1.3	620.00	806.00
Reed, James	05/09/06	Provide support for visiting lenders, including developing and presenting reports and data related to specific loans and the loan portfolio.	2.5	430.00	1,075.00
Reed, James	05/09/06	Attend conference call with related to progress toward commitment letter.	1.0	430.00	430.00
Kehl, Monty	05/10/06	Send list of priority projects for additional funding to potential lender; discuss on call.	0.8	620.00	496.00
Reed, James	05/10/06	Collect and provide additional loan documents to potential DIP lender.	2.0	430.00	860.00
Kehl, Monty	05/11/06	Calls with potential DIP lender to discuss collateral for 10-90 loan and other loans.	1.7	620.00	1,054.00
Kehl, Monty	05/11/06	Work with counsel to analyze 10-90 collateral to respond to potential lender.	1.6	620.00	992.00
Kehl, Monty	05/11/06	Collect and send information relating to additional funding for HFA to potential lender.	0.9	620.00	558.00
Reed, James	05/11/06	Attend conference call with RQN and potential DIP lender.	1.0	430.00	430.00
Kehl, Monty	05/14/06	Call with potential lender to discuss commitment letter.	0.4	620.00	248.00
Kehl, Monty	05/15/06	Review commitment letter received from potential DIP lender.	1.7	620.00	1,054.00
Reed, James	05/15/06	Provide support to potential DIP lender.	1.5	430.00	645.00
Kehl, Monty	05/16/06	Discuss DIP commitment letter with RQN; request revisions from potential DIP lender; distribute revised letter.	1.2	620.00	744.00
Kehl, Monty	05/18/06	Analyze proposal from potential DIP lender.	1.2	620.00	744.00
Kehl, Monty	05/18/06	Call with potential DIP lender to discuss work plan and project funding.	0.7	620.00	434.00
Kehl, Monty	05/18/06	Call with potential DIP lender to schedule visit.	0.4	620.00	248.00
Kehl, Monty	05/19/06	Participate in meeting with potential DIP lender.	1.1	620.00	682.00
Kehl, Monty	05/19/06	Call with potential DIP lender to discuss results of court hearing and go forward strategy.	0.6	620.00	372.00
Kehl, Monty	05/23/06	Phone call with potential lender to discuss funding needs for budget shortfall.	0.4	620.00	248.00
Allison, Tom	05/24/06	Participate in meeting with potential DIP lender.	1.1	650.00	715.00
Kehl, Monty	05/24/06	Participate in meeting with potential DIP lender.	1.1	620.00	682.00
Reed, James	05/25/06	Provide support to potential DIP lender.	1.1	430.00	473.00
Kehl, Monty	05/30/06	Participate in call with counsel and potential DIP lender to provide financing for case.	1.1	620.00	682.00
Kehl, Monty	05/30/06	Call to potential DIP lender.	0.6	620.00	372.00
Kehl, Monty	05/30/06	Send Confidentiality Agreement to potential DIP lender; follow-up with call.	0.7	620.00	434.00
Kehl, Monty	05/30/06	Send Confidentiality Agreement to potential DIP lender; follow-up with call.	0.4	620.00	248.00
Allison, Tom	05/31/06	Participate in meeting with potential DIP lender.	1.6	650.00	1,040.00
Allison, Tom	05/31/06	Participate in meeting with potential DIP lender.	1.2	650.00	780.00
Kehl, Monty	05/31/06	Participate in meeting with potential DIP lender.	1.6	620.00	992.00
Kehl, Monty	05/31/06	Participate in meeting with potential DIP lender.	1.2	620.00	744.00
Kehl, Monty	05/31/06	Call with potential DIP lender.	0.3	620.00	186.00
Total DIP Financing / Cash Collateral			57.7		\$ 30,496.00

June 1, 2006 through June 30, 2006

Kehl, Monty	06/01/06	Participate in meetings with potential DIP lender.	1.2	\$ 620.00	\$ 744.00
Kehl, Monty	06/01/06	Collect and forward information to potential DIP lender.	0.6	620.00	372.00
Allison, Tom	06/02/06	Participate in meetings with potential DIP lender.	1.6	650.00	1,040.00
Allison, Tom	06/02/06	Participate in call with potential DIP lender.	1.1	650.00	715.00
Kehl, Monty	06/02/06	Participate in meetings with potential DIP lender.	1.6	620.00	992.00

EXHIBIT E23

USA Commercial Mortgage Company
DIP Financing / Cash Collateral
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Kehl, Monty	06/02/06	Participate in call with potential DIP lender.	1.1	620.00	682.00
Kehl, Monty	06/02/06	Review term sheet from potential DIP lender.	0.6	620.00	372.00
Kehl, Monty	06/05/06	Participate in call with potential DIP lender.	0.3	620.00	186.00
Kehl, Monty	06/05/06	Study draft term sheet provided by potential DIP lender; call with lender to discuss.	1.2	620.00	744.00
Kehl, Monty	06/06/06	Participate in call with potential DIP lender.	0.6	620.00	372.00
Kehl, Monty	06/06/06	Participate in call with potential DIP lender.	0.3	620.00	186.00
Kehl, Monty	06/06/06	Participate in meeting with potential DIP lender on premises; execute confidentiality agreement.	0.7	620.00	434.00
Kehl, Monty	06/07/06	Participate in call with potential DIP lender and their counsel.	0.7	620.00	434.00
Kehl, Monty	06/07/06	Participate in calls with two DIP lenders to discuss their draft term sheets.	0.7	620.00	434.00
Kehl, Monty	06/07/06	Provide information to potential DIP lender performing onsite due diligence.	0.6	620.00	372.00
Kehl, Monty	06/07/06	Participate in call to potential DIP lender and their counsel.	0.4	620.00	248.00
Kehl, Monty	06/08/06	Participate in call with DIP lender to negotiate term sheet.	0.6	620.00	372.00
Kehl, Monty	06/08/06	Participate in call with second DIP lender to negotiate term sheet.	0.3	620.00	186.00
Kehl, Monty	06/08/06	Analyze and compare draft term sheets.	2.6	620.00	1,612.00
Kehl, Monty	06/09/06	Execute Term Sheet with potential DIP lender.	0.3	620.00	186.00
Kehl, Monty	06/12/06	Discuss information needs with potential DIP lender; collect information and transmit.	2.4	620.00	1,488.00
Allison, Tom	06/13/06	Participate in call with counsel for Unsecured Creditors Committee to discuss DIP motion.	0.7	650.00	455.00
Allison, Tom	06/13/06	Review DIP term sheet with A. Jarvis (RQN) in preparation for call with counsel for Unsecured Creditors Committee.	0.5	650.00	325.00
Kehl, Monty	06/13/06	Assemble materials and provide list of loans for collateral to potential DIP lender.	1.1	620.00	682.00
Kehl, Monty	06/14/06	Meet with personnel from potential DIP lender and their counsel; initiate onsite due diligence process with potential DIP lender.	1.3	620.00	806.00
Reed, James	06/14/06	Meet with potential DIP lender.	1.0	430.00	430.00
Allison, Tom	06/16/06	Conduct call with potential DIP financier and A. Jarvis (RQN).	2.5	650.00	1,625.00
Allison, Tom	06/19/06	Update A. Jarvis (RQN) regarding DIP financing.	0.3	650.00	195.00
Reed, James	06/19/06	Provide support for potential DIP lender.	3.5	430.00	1,505.00
Kehl, Monty	06/20/06	Participate in calls with potential DIP lender to further negotiate DIP term sheet after receiving feedback from Committees.	0.9	620.00	558.00
Kehl, Monty	06/20/06	Discuss comments to DIP financing motion with S. Strong (RQN).	0.6	620.00	372.00
Reed, James	06/20/06	Provide support for potential DIP lender.	3.5	430.00	1,505.00
Allison, Tom	06/22/06	Outline DIP financing issues and alternatives to DIP financing for A. Jarvis (RQN).	0.7	650.00	455.00
Total DIP Financing / Cash Collateral			36.1		\$ 21,084.00

Total Hours and Fees for DIP Financing / Cash Collateral from April 13, 2006 through March 12, 2007	129.7	\$ 72,042.00
--	--------------	---------------------

USA Commercial Mortgage Company	100%	\$ 72,042.00
--	-------------	---------------------